



## *Schulman Coin and Mint, inc.*

25 WEST 45th STREET • NEW YORK, N. Y. 10036  
Tel.: (212) 541-7377 • Cable: Numatics, N. Y. • Telex 62498

New York. Jan. 26.1972

9 p.m.

I have received from Mr.Karl Sparn of the  
Pittsburgh National Bank, Pittsburgh, Penna  
the 2 Japanese obans, which I sent, one of  
which I thought was part of the original  
Gibbs Estate. However neither one seems to  
match the picture taken by the Pittsburgh  
Press newspaper which appeared on page 10 of the  
Sunday issue dated september 13. 1970 .

I will make every effort to retrieve the oban  
as shown in the newspaper picture ,which I sent  
out to be expertized, and apparently I was not  
sent back the proper piece. This recovery I hope  
to accomplish as quickly as possible.

*Hans M.F. Schulman*  
HANS M.F. SCHULMAN

March 6, 1972

Dear Doug:

I am enclosing a catalog of our sixth auction which will consist mostly of Chinese Jade held in the Gibbs' Estate to be conducted by Hans M. F. Schulman at the Waldorf-Astoria Hotel in New York City on March 20 and 21, 1972.

Knowing of your interest in jade, I think you will find some unusual information in this catalog, and if you happen to be in New York at this time, I would be delighted to see you at the auction.

With every good wish, I remain,

Sincerely yours,

Emerson S. Smith

ESS/jm

Mr. A. Douglas Hannah  
Executive Vice President  
The Hillman Company  
Grant Building  
Pittsburgh, Pennsylvania 15219

March 6, 1972

Dear Paul:

I am taking the liberty of sending you a catalog of our sixth auction which will consist mostly of Chinese Jade held in the Gibbs' Estate to be conducted by Hans M. F. Schulman at the Waldorf-Astoria Hotel in New York City on March 20 and 21, 1972.

While I know you are interested in other segments of the numismatic field, I thought you might be interested in this jade catalog as I feel that Hans Schulman does an excellent job of publicizing the story of Jade. You may be interested to know that he is, at his own expense, advertising this sale in the Wall Street Journal and the New York Times in addition to numismatic publications circulated all over the world. We are hoping for strong foreign bid support on the jade.

Sincerely yours,

Emerson S. Smith

ESS/jm

Mr. J. Paul Scheetz  
One Oliver Plaza  
Pittsburgh, Pennsylvania 15222

BCC: Mr. Karl E. Sparn

BCC: Hans M. F. Schulman

March 6, 1972

Dear Mr. Lees:

We are taking the liberty of sending you a catalog of our sixth auction which will consist mostly of Chinese Jade held in the Gibbs' Estate to be conducted by Hans M. F. Schulman at the Waldorf-Astoria Hotel in New York City on March 20 and 21, 1972.

Karl Sparr and myself will be attending this auction representing the Estate of Howard D. Gibbs, deceased, and if you have any interest or reason for being in New York at this time, we would be delighted to see you at the auction.

Sincerely yours,

Emerson S. Smith

ESS/jm

Mr. Justin D. Lees  
Barberry Road  
Sewickley, Pennsylvania



## PITTSBURGH NATIONAL BANK

PITTSBURGH, PENNSYLVANIA 15230

April 3, 1972

No. 29648-9

Mr. Hans W. P. Schulman  
President  
Schulman Coin and Mint, Inc.  
25 West 45th Street  
New York, New York 10036

Re: Estate of Howard D. Gibbs

Dear Hans:

Karl Sparr has reviewed your Realization Statement covering five lots in the recent sale held March 20 and 21, 1972.

He questions Lot No. 410 in which you show the realization to be \$70.00, whereas our reported bid price at the auction was \$700.00. He also questions the price realized on Lot No. 230 of \$30.00, and Lot No. 262 of \$55.00. Will you kindly advise.

Both Karl and myself hope that by this time your wife, Rita, has recovered from her long bout with the flu.

Sincerely yours,

Emerson S. Smith  
Vice President

ESS/jm

VIA AIRMAIL

BCC: Karl E. Sparr



# PITTSBURGH NATIONAL BANK

PITTSBURGH, PENNSYLVANIA 15230

June 27, 1972

Kutell & Cooper, C. P. A.  
60 East 42nd Street  
New York, New York 10017

Re: Estate of Howard D. Gibbs  
Our Account No. 29648-9

Your Verification No. 1094  
(Schulman Coin & Mint, Inc.)

Gentlemen:

Our Trust Division records disclose the following information relative to the  
above-mentioned account as of the close of business March 31, 1972.

Account balances:

Income Cash

Principal Cash


Investments

( N O T      A P P L I C A B L E )

Additional information:

Please see attachments hereto.

Sincerely yours,

  
Assistant Vice President  
Trust Control Department

June 27, 1972

Gentlemen:

1. Itemized statements of your unpaid account:

Total amount due us, as of March 31, 1972 \$42,085.87  
(This amount payable according to the terms of  
the Auction Contract.)

2. Itemized statement of amounts due us on notes or trade acceptances:

None

3. Itemized statement of merchandise held on consignment or memorandum for  
our account:

87B )  
183 )  
185 )  
186 )  
219 )  
261 )  
261 duplicate) 2 )  
263 )  
263 duplicate) 2 )  
270 )  
390 )  
391 )  
393 )  
458 )  
460 )  
478 )  
507 )  
510 )  
524 )  
525 )  
531 )  
532 )  
641 )  
863 )

Lot Numbers of

January, 1971 Auction,

on hand with

Mr. Schulman

(All of the above Gibbs items were not sold during the January, 1971 auction. They should all either be in the stock of Schulman Coin & Mint, Inc., or have been consigned to an auction after March 31, 1971.)

3. Reallocation of unsold October, 1970 auction items:  
(cont.)

<u>October, 1970</u>	<u>April, 1971</u>
45	118
56A	101
58	128
135	2004
136	2005
148	2006
151	2008
182 Certificate, sold as such for \$10.00	
424	2009
431	2010
440	2011
441	2012
442	2013
465	2014
528	2015
531	2016
532	2017
600	2020
611	2021
684	2024
714	2025
725	2026
727	2027
765	2029
767	2028
768	2030
787	2033
788	2034
790	2035
792	2036
793	2037
795	2038
796	2039
809	2040
810	2041
811	2042
813	2043
816	2046
820	2047
821	2048
823	2049
824	2050
826	2052
829	2054
912	2059, 2060, 2061 and 2062



3. (cont.)	<u>October, 1970</u>	<u>April, 1971</u>
	930	2064
	933	2065
	934	2066
	936	2076
	942	2077
	946	2078
	956A	2085
	959	2080
	963	2081
	964	2082
	967	2083
	997 (duplicate)	2084
	999	2067
	1027A	2070
	1028	2071
	1033	2072
	1039	2073
	1187	2088
	1240	2089
	1247	2090
	1348	114
	1467	-0-
	1546	-0-

(All of the above Gibbs items were not sold during the October, 1971 auction. They should all either be in the stock of Schulman Coin & Mint, Inc., or have been consigned to an auction after March 31, 1971.)

<u>January, 1971</u>	<u>April, 1971</u>
60A	
78	
97	
102	2086
104	
107	
141	
176	
212	
263	
268	2019
310	2023
318	
355	2003
453	2044
469	2022
484	
485	2053
514	2056
518	2057
567	2063

3.  
(cont.)

January, 1971

April, 1971

593  
605  
616

2079

(All of the above Gibbs items were not sold during the January, 1971 auction. They should either be in the stock of Schulman Coin & Mint, Inc., or have been consigned to an auction after March 31, 1971.)

Sundry items in possession of Mr. Abner Kreisberg in Beverly Hills, California. (We do not have a list of these particular auction items.)

March 20-21, 1972 Auction

301 (Lost completely)  
461A  
467  
488  
510

(All of the above Gibbs items were not sold during the March, 1972 auction. They should all wither be in the stock of Schulman Coin & Mint, Inc., or have been consigned to an auction after March 21, 1972.)

4. Statement of your contingent liability to us, if any, as guarantor or otherwise:

None

5. List of merchandise, customers accounts or any other collateral we hold as security:

None

Sincerely yours,

*Karl E. Spärr*

Karl E. Spärr  
Assistant Vice President  
Trust Control Department

KES:meh

2<sup>nd</sup> Confirmation Request  
FOR VERIFICATION PURPOSES ONLY

No. 1094

Gibbs Estate  
Pittsburgh State Bank  
Pittsburgh, Pa 15130

GENTLEMEN:

KINDLY FURNISH OUR AUDITORS,

**KUTELL & COOPER**  
CERTIFIED PUBLIC ACCOUNTANTS  
60 EAST 42ND STREET  
NEW YORK, N. Y. 10017

WITH THE FOLLOWING INFORMATION AS OF THE CLOSE OF BUSI-  
NESS 11/1/34

1. ITEMIZED STATEMENT OF OUR UNPAID ACCOUNT.
2. ITEMIZED STATEMENT OF AMOUNTS DUE YOU ON NOTES OR TRADE ACCEPTANCES.
3. ITEMIZED STATEMENT OF MERCHANDISE WE HOLD ON CONSIGNMENT OR MEMORANDUM FOR YOUR ACCOUNT.
4. STATEMENT OF OUR CONTINGENT LIABILITY TO YOU, IF ANY, AS GUARANTOR OR OTHERWISE.
5. LIST OF MERCHANDISE, CUSTOMERS' ACCOUNTS OR ANY OTHER COLLATERAL YOU HOLD AS SECURITY.

WE ARE ENCLOSING OUR AUDITORS' SELF ADDRESSED STAMPED ENVELOPE AND WILL APPRECIATE YOUR PROMPT ATTENTION.

VERY TRULY YOURS,

**CONTRACTING CO., INC.**

IF THE ACCOUNT WAS BALANCED AT DATE AFORESAID, KINDLY INDICATE BELOW, SIGN AND RETURN TO OUR AUDITORS.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6-27-72  
Emerson's  
for your personal file  
on the items - I have  
sent - please to the  
Trust for the items  
done



PITTSBURGH NATIONAL BANK

PITTSBURGH, PENNSYLVANIA 15230

June 28, 1972

Mr. Hans M. F. Schulman  
The Schulman Coin and Mint, Inc.  
25 West 45th Street  
New York, New York 10036

Dear Hans:

We have just answered the verification request we received from Kutell & Cooper, C. P. A., relative to the Howard D. Gibbs items which you have sold at public auction. We have also included with our answer to them a listing of all the items which may still be unsold, and could possibly still be in your possession.

We would appreciate having you up date us on all the Gibbs merchandise which is presently in your safekeeping. Those listed items which were placed in a subsequent auction should be so noted, and we would appreciate having you tell us which were assigned new auction numbers and the date such an item was finally sold. In addition, we would appreciate having you submit a list of all the items which may presently be located in California, being held in safekeeping by Mr. Abner Kreisberg.

We would also like to have you bring us up to date regarding our lost gold oban. These lost or missing items are very important to our overall trust control program, and we would therefore appreciate having you submit an independent listing on any lost or mislaid Gibbs collection items.

Emerson and I trust that this letter will find both you and your lovely wife enjoying good health. We also hope that business has continued to be good for you and your new minting venture.

Your personal assistance in this very important matter of internal trust control is most genuinely appreciated. Please be assured of our own constant desire to cooperate at all times in all matters.

Sincerely,

*Karl E. Sparr*

Karl E. Sparr  
Assistant Vice President  
Trust Control Department

KES:meh

7/25/74

Emerson:

Just received this letter from  
Albion ——— thought you may  
be interested.

Karl

# MEMO

July 20, 71 ✓  
From

**ABNER KREISBERG**

To Dear Karl: Will be shipping  
the Gibbs "left over" in a  
short time - will advise -

Hope you are well -

Have been in touch  
with Emerson -

We have been very  
busy - also preparing  
our next Auction Catalogue.

What ever happened to  
the "yellow diamond" ?

Hope to see you in  
the near future -

Best regards

Abner



344 NORTH BEVERLY DRIVE.  
BEVERLY HILLS, CALIF. 90210

# PITTSBURGH NATIONAL BANK

TO Michael C. Fox - Trust Securities  
 FROM Emerson S. Smith PHONE No. 3878  
 SUBJECT Estate of Howard D. Gibbs #29648-9 DATE August 17, 1972

Will you please accept from Karl Sparr a package containing one Japanese Gold Oban weighing approximately 5 ounces to be deposited to the above named estate at a control value of \$1.00.

E.S.S.

ESS/jm

*Trish*

*Please send as*

*One Japanese Gold Oban - box "D"*

*\$1.00*

*Thank,*

*Karl*

*Rec'd 8/17/72*

*[Signature]*

*Emerson -  
to personal file*



# PITTSBURGH NATIONAL BANK

PITTSBURGH, PENNSYLVANIA 15230

August 21, 1972

Mr. Hans M. F. Schulman  
Schulman Coin and Mint, Inc.  
25 West 45th Street  
New York, New York 10036

Re: Estate of Howard D. Gibbs  
Our Trust Account No. 29648-9

Dear Hans:

As part of our Trust Control Department responsibility we must have written verification of all trust account assets which are located outside of our own securities vaults. With this thought in mind, please verify that your Company has in its possession, as of the date of this letter, the following described trust account assets which are being held by you pending future direct sales to customers or by way of publicly announced and properly advertised unrestricted public auctions. All of the information offered in this letter has been taken from our current inventory records which should now be in complete agreement with your Company listings of items on hand.

"Auction of January -- 1971"

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
186	Angola calico cloth, and roll of hand-made black cord (Page 16)	\$ 19.00
219	Benin, West Africa bronze "Manille" circa 1800 - 75 (Page 18)	5.00
270	Nigeria brass ring money - 3 3/4, 1800-1850 A.D. (Page 21)	7.50
393	Hsien Feng, 1850-62 Ivory Talley Sticks - 100, 200, 300, 400 cash (4 pieces) (Page 28)	14.00
458	India - arm ring currency, 3" x 4" brass (Page 30)	14.00



# PITTSBURGH NATIONAL BANK

SHEET NO. Two

DATE August 21, 1972

To Mr. Hans M. F. Schulman

"Auction of January -- 1971" continued

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
460	India - hollow ornate silver ring currency 1850-1900, 4 3/4" (set of 2 bracelets) (Page 30)	\$ 38.00
478	Japan, archaic shell money (3 pieces) (Page 31)	15.00
484	Bead money, Ainu or Ainus tribes - glass beads (Watch - this material has been broken and destroyed) (Page 32)	85.00
507	Tiger claw or polywog shape grey stone Magatama - pre historic Dolmen period - 600 A.D. (5 pieces) (Page 33)	22.00
514	Very old melting pot for casting silver "Ma-Bu-Sen-Shu" Province (Page 34)	32.00
525	Feudal period, a most unusual money belt for carrying silver bar, "Cho-Gin" (Page 34)	90.00
532	Original cover for holding wood moulds used by Kiraha (Page 35)	11.00
593	Laos - solid silver yellow leaf money, leaf design (Page 38)	20.00
616	Phillipines - Manandao, 3 square stone plates connected by small shell beads (Page 76)	27.00
641	San Mathias and Santa Cruz - British Solomons, Santa group mat currency (Page 78)	19.00
863	The Bank of the U. S., Philadelphia - October 2, 1837, Promissory Note to their Agency in London (Page 89)	21.00
(Last listing of auction items dated January 26 and 27, 1971)		<u>\$307.50</u>
Total		<u>\$307.50</u>

# PITTSBURGH NATIONAL BANK

SHEET NO. Three

DATE August 21, 1972

To Mr. Hans M. F. Schulman

"Auction of April -- 1971"

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
2033	Very crude brass, tin cast - lot of 2 pieces (Page 65)	\$ 10.00
2037	Woodw. 1050 - crossed flags in circle/ open wreath of rice stalks with 2 characters, lot of 3 pieces (Page 65)	10.00
2043	Armlet of 7 horn plates, 3/4" square, divided by tiny blue and black beads, 10 x 1" (Page 65)	25.00
2046	North India - small silver ring money with pointed ends - 1 3/4 x 1 1/2" (Page 66)	15.00
2048	Japan - stone money, fish shaped, c. 100 B.C., 28" (Page 66)	65.00
2049	Japan - Temple coin, 796 A.D., Large Medal, 93 mm. (Page 66)	20.00
2050	Large damaged Temple coin E Sen for peace 95 mm. lead (Page 66)	7.00
2052	Damaged Temple coin, 835 A.D., Sho Wa Sho Ho, bronze 90 mm. (Page 66)	7.00
2054	Very old crude silver piece, Sado Jo Gin, (Page 66)	100.00
2071	One Tical, antimony and base silver, 7 marks, one piece (Page 67)	15.00
2077	Tiger tongue of fine silver, 3 1/2" (Page 67)	18.00
2078	"Pigmouth" Tok of Mekkong River Valley (Page 67)	15.00

# PITTSBURGH NATIONAL BANK

SHEET NO. Four

DATE August 21, 1972

TO Mr. Hans M. F. Schulman

"Auction of April -- 1971" continued

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
(Not known)	Manuel Labor Banking House, ten dollars, February 2, 1836 (Page 123 of October, 1970 Auction Catalogue)	\$ 8.00
(Last listing of auction items dated April 6 and 7, 1971)		\$315.00
	Total	<u>\$315.00</u>

"Auction of Chinese Antique Jade -- March 20, 21, 1972"

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
A	2 Plaques, gold on white nephrite jade, 4 1/4 x 6 1/4" (Page 13)	\$6,000 - \$8,000
278	Warrant issued by ruler to General of Armies to comandeer rations from locale, brown and white nephrite jade, 5 1/4 x 1 1/2" (Page 29)	\$200.00 - \$250.00
301	Breast Pendant of contemporary jade, entirely calcified (Page 30)	\$150.00 - \$200.00
304	Round Pi of the Han type, 2"; center hole 5/8", rice grains/designs (Page 54)	\$75.00 - \$100.00
320	Childs Chocker Necklace, green nephrite beads (Page 54)	\$250.00 - \$350.00
329	Temple Coin in form of "Pi", confucian symbols and rice pattern (Page 55)	\$50.00 - \$75.00
424	Long tongue-shaped stone money, made from white stone (Page 61)	\$100.00 - \$150.00
434	Lot of cowrie shells, stone, horn and bone, 9 pieces (Page 62)	\$40.00 - \$50.00

# PITTSBURGH NATIONAL BANK

SHEET No. Five

DATE August 21, 1972

TO Mr. Hans M. F. Schulman

"Auction of Chinese Antique Jade -- March 20, 21, 1972" continued

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
438	Brown stone Pu (Page 62)	\$50.00 - \$60.00
440	Another piece of stone money, 1 1/4 x 3 1/4", dragon at top, but broken off (Page 62)	\$15.00 - \$20.00
450	Very early Talley for 1,000 - key shaped 45 x 15 mm. (Page 62)	\$40.00 - 75.00
455	Ceremonial Dagger on stand, 16", advanced malachite green (Page 63)	\$75.00 - \$100.00
461	Ching, imitation of Ordos, Shang Dynasty, pre-Tschou, Inner Mongolia- Siberia (Page 63)	\$25.00 - \$50.00
467	Soldiers severence sword, made of tiny 1 cash, Tao Kuang, 1820 - 50 (Page 64)	\$75.00 - \$100.00
472	Chien Lung 1725 A.D., copper bar talley with long inscription on one side, 7 5/8 x 1/2" (Page 64)	\$75.00 - \$100.00
473	Unpublished amulet, very old (Page 64)	(No Price)
477	Dog with cash on head, brass, amulet or used as a weight, 2 3/4" high (Page 64)	\$25.00 - \$35.00
478	Ching. A brass hollow box in shape of a Pu, with long inscription (Page 64)	\$20.00 - \$25.00
487	Old iron (?) small bar (Page 65)	\$10.00 - \$20.00

# PITTSBURGH NATIONAL BANK

SHEET NO. Six

DATE August 21, 1972

To Mr. Hans M. F. Schulman

"Auction of Chinese Antique Jade -- March 20, 21, 1972" continued

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
488	Ching dynasty 1875 - 1912 A.D. Collection four pieces "temple money" made of india ink with inscription in gold (Page 65)	\$30.00 - \$40.00
500	Tibet period 1696 - 1735. Wood printing block for paper money of funeral money, 2 1/2 x 8" and 9 3/4 x 3", 2 pieces, letters are Tibetan (Page 66)	\$100.00 - 200.00
507	"God Bells", or Deogantes of Lakimpur, Hill Miris Tribes, Buddhist symbol inscribed (Page 66)	\$100.00 - \$125.00
523	Board with 49 Cashes, in brass, bronze and pewter (Page 68)	\$200.00 - \$250.00
524	Board with 42 Cashes, in brass and bronze (Page 68)	\$175.00 - \$225.00
529	Board with 34 Cashes, in brass, bronze and pewter, average 22 mm. Ø (Page 68)	\$175.00 - \$225.00
553	Board with 58 Cashes, mostly in brass. Kang-Hsi, 1662 - 1723, various sizes, 16.5 - 28 mm. Ø (Page 71)	\$550.00 - \$650.00
554	Board of 64 Cashes, most of which are in brass. Kang-Hsi, 1662 - 1723, various sizes, 17.5 to 28 mm. Ø (Page 71)	\$400.00 - \$500.00
555	Board with 45 Cashes, in both brass and bronze. Kang-Hsi, 1662 - 1723, various sizes, 19 - 28.2 mm. Ø (Page 71)	\$275.00 - \$325.00
556	Board with 53 Cashes, mostly in brass, some in bronze and copper. Kang-Hsi 1662 - 1723 various sizes 21.5 - 28 mm Ø (Page 71)	\$300.00 - \$400.00

# PITTSBURGH NATIONAL BANK

SHEET NO. Seven

DATE August 21, 1972

To Mr. Hans M. F. Schulman

"Auction of Chinese Antique Jade -- March 20, 21, 1972" continued

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
569	A bronze spear from 100 A.D., 2.5" long, fine patina (Page 72)	\$20.00 - \$30.00
578	Minadoa, three square stone plates (1.25 x 1.25 inches), connected by small shell beads, also a small iron ring (Page 73)	\$25.00 - \$50.00
584	Veracruz, ornate scalloped sand dollar with flower design, 4" (Page 73)	\$15.00 - \$25.00
588	Amazon River basin, Iron fish hook money. Five sizes both small and large, thin and thicker. (Page 74)	\$45.00 - \$55.00
590	Amazon district. Tea money compressed into snakes. One broken and one intact. (Page 74)	\$50.00 - \$75.00
594	Spanish Period, 1600 - 1700 A.D., turquoise colored tubular beads, average 1 1/4" long, 4 pieces on wire (Page 74)	\$25.00 - \$35.00
598	Ashinti, two more modern male figures used as money, 2 1/4" high, 2 pieces (Page 74)	\$15.00 - \$20.00
613	Luo Tribe - Lake Victoria, large iron hoe money in the shape of a paddle, 14 x 14 1/2" (Page 75)	\$50.00 - \$75.00
614	Ma Ghib el Akba El Gharb 1207 - 1920 (1790 - 1873) 1 Falu 1263 - 1846 strip of four coins from which piece is broken off to use for change (Page 75)	\$50.00 - \$75.00
622	Tiyal Tribe - amulet of 7 horn plates, 3/4" square, divided by tiny blue and black beads, 10 x 1" (Page 76)	\$30.00 - \$50.00

# PITTSBURGH NATIONAL BANK

SHEET NO.     Eight

DATE    August 21, 1972

To     Mr. Hans M. F. Schulman

"Auction of Chinese Antique Jade -- March 20, 21, 1972"     continued

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
629	Very old clay melting pot for casting silver. Mamegin (silver beans) used at Ma-Bu-Sen-Shu Province, 4" high, 3" top and 2" bottom     (Page 76)	\$50.00 - \$75.00
630	1600 A. D., heavy small copper rings in two sizes (4 large and 2 small) nice patina     (Page 76)	\$50.00 - \$100.00
631	Circa 1600 A. D., fish shaped stone money with two small holes on dorsal area, 2 x 8" long, tail broken     (Page 76)	\$50.00 - \$75.00
635	Original cover for holding wood moulds used by Kihara for wrapping coins also 6 modern wrappers and a damaged piece     (Page 77)	\$20.00 - \$30.00
636	1800 A. D., old leather wallet with brass fittings. Leather scabbard attached to carry knife for protection.     (Page 77)	\$25.00 - \$40.00
638	Birchwood money. Thin strip of birchwood with 16 Japanese characters printed and pasted on, also crude silver Sado Jo Gin     (Page 77)	\$75.00 - \$100.00
641	Akita in Deiva Province - silver plate 9 Momme 2 Fun. Large 3 1/2 x 2 1/4", rectangular with round corners     (Page 77)	\$75.00 - \$100.00
644	Yamagata Province - silver plate 1865, 8 Momme "Yu", 3 3/16 x 2 1/8"     (Page 77)	\$60.00 - \$90.00
653	Palestine - thin bronze rod, thickened at one end, 5" long     (Page 78)	\$30.00 - \$50.00
658	Currency necklace with 26 claws, divided by double row black and white trade beads on native cords, 11" long     (Page 78)	\$50.00 - \$75.00

# PITTSBURGH NATIONAL BANK

SHEET NO. Nine

DATE August 21, 1972

TO Mr. Hans M. F. Schulman

"Auction of Chinese Antique Jade -- March 20, 21, 1972" continued

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
660	Lot of four smaller whale teeth, all with fiber, average 4 1/2" (Page 78)	\$50.00 - \$75.00
662	7 inch stick plaited cloth and fiber, with green and white trade beads and 18 small shells in rows of 3 (Page 78)	\$35.00 - \$45.00
663	Neck ornament of dried fiber, 7 1/2" width (Page 78)	\$27.50 - \$50.00
665	Most unusual native woven cord for neck, 18". Attached with native string, 6 large rosettes and one center rosette made of hundreds of strings and small grey shells. (Page 78)	\$40.00 - \$75.00
666	New Guinea and Torres Straits, Sepik River District - very old white shells mounted in a design of native woven cloth, 4 x 8" (Page 78)	\$20.00 - \$40.00
668	San Matthias - course woven pandanas fiber, red, 12 x 50" Tonga - mat 20 x 31" New Guinea - large mat 7 x 38" Solomon Islands - mat purse 4 x 7" and 9 x 9" (Page 79)	\$100.00 - \$150.00
674	Bronze torque with twisted ends, 5 x 8", found about 1900 in Lovasborenavo, Hungary (Page 79)	\$50.00 - \$75.00
758	Magnificent hoard of porcelain gambling house tokens. Siam - 19th Century, different shapes, sizes and colors, well mixed lot of 50 pieces. (Page 83)	\$50.00 - \$60.00
759	"Another as Above" (Page 83)	\$50.00 - \$60.00



# PITTSBURGH NATIONAL BANK

SHEET NO. Ten

DATE August 21, 1972

TO Mr. Hans M. F. Schulman

"Auction of Chinese Antique Jade -- March 20, 21, 1972" continued

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
761	"Another as Above" (Page 83)	\$50.00 - \$60.00
763	"Another as Above" (Page 83)	\$50.00 - \$60.00
764	"Another as Above" (Page 83)	\$50.00 - \$60.00
765	"Another as Above" (Page 83)	\$50.00 - \$60.00
766	"Another as Above" (Page 83)	\$50.00 - \$60.00
767	"Another as Above" (Page 83)	\$50.00 - \$60.00
768	"Another as Above" (Page 83)	\$50.00 - \$60.00
770	"Another as Above" (Page 83)	\$50.00 - \$60.00
771	"Another as Above" (Page 83)	\$50.00 - \$60.00
772	"Another as Above" (Page 83)	\$50.00 - \$60.00
774	"Another as Above" (Page 83)	\$50.00 - \$60.00
775	"Another as Above" (Page 83)	\$50.00 - \$60.00
776	"Another as Above" (Page 83)	\$50.00 - \$60.00
778	"Another as Above" (Page 83)	\$50.00 - \$60.00
779	"Another as Above" (Page 83)	\$50.00 \$60.00

# PITTSBURGH NATIONAL BANK

SHEET No. Eleven

DATE August 21, 1972

TO Mr. Hans M. F. Schulman

"Auction of Chinese Antique Jade -- March 20, 21, 1972" continued

<u>Catalogue Number</u>	<u>Description of Items</u>	<u>Catalogue Value</u>
780	"Another as Above" (Page 83)	\$50.00 - \$60.00
782	"Another as Above" (Page 83)	\$50.00 - \$60.00
783	"Another as Above" (Page 83)	\$50.00 - \$60.00
785	"Another as Above" (Page 83)	\$50.00 - \$60.00
786	"Another as Above" (Page 83)	\$50.00 - \$60.00
789	"Another as Above" (Page 83)	\$50.00 - \$60.00
791	"Another as Above" (Page 83)	\$50.00 - \$60.00
793	"Another as Above" (Page 84)	\$50.00 - \$60.00
794	"Another as Above" (Page 84)	\$50.00 - \$60.00
(Last listing of auction items dated March 20 and 21, 1972)		\$12,012.50 - \$15,995.00
Total		\$12,012.50 - 15,995.00

# PITTSBURGH NATIONAL BANK

SHEET NO. Twelve

DATE August 21, 1972

To Mr. Hans M. F. Schulman

We would appreciate having you confirm all of the aforementioned by signing the enclosed copy of this letter. You may retain the original for your Company records. A self-addressed envelope has also been enclosed for your convenience.

Your assistance in this matter of internal trust control is appreciated. Please be assured of our own constant desire to cooperate at all times regarding all matters.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Karl E. Sparr", written over a horizontal line.

Karl E. Sparr  
Assistant Vice President  
Trust Control Department

KES:meh

gjs

**PITTSBURGH NATIONAL BANK**  
PITTSBURGH, PA.

DEBIT GENERAL LEDGER CONTROL  
CREDIT PRINCIPAL INVESTED

100-001

ACCOUNT NUMBER 2000-0		ACCOUNT NAME Howard D. Gibbs		DATE 6/17/72		GENERAL LEDGER CONTROL
IN PAYMENT FOR		THROUGH		SECURITY NUMBER 98 050022		
PURCHASE		DESCRIPTION				Alloc.
QUANTITY						CREDIT INVESTMENT
	One Japanese Gold Chan - Fox 10					CARRYING VALUE
PURCHASED		DATE	Deposited			1.00
AT						DEBIT PRINCIPAL CASH
PLUS CHARGES						
ACCRUED INCOME FROM		TO		AT		DEBIT INCOME CASH

AUDIT COPY

REC'D BY

AUTHORIZED SIGNATURE

AUDIT DEPT.

DELIVER TO AUDIT WHEN SECURITIES ARE PLACED IN VAULT

*Transfer to general fund file*  
*8-18-72*  
*Hand*



# PITTSBURGH NATIONAL BANK

PITTSBURGH, PENNSYLVANIA 15230

August 21, 1972

Mr. Hans M. F. Schulman  
Schulman Coin and Mint, Inc.  
25 West 45th Street  
New York, New York 10036

Re: Estate of Howard D. Gibbs  
Our Trust Account No. 29648-9

Dear Hans:

I have, as you requested during our last visit, checked the cartons which we presently retain in our banks' vault relative to the above named trust account. I find that we still have the following cartons in our possession:

Nos. 3 - 4 - 5 - 6 - 7 - 10 - 11 - 13 - 15 - 22 - 27 - 30 -  
32 - 35 - 40 - 43 - 53 - 56 - 61 - 63 - 64 - 65 - 67 -  
68 - 69 - 70 - 71 - 72 - 73 - 77 - 78 - 79 - 80 - 81 -  
83 - 89 - 95 - 96 - 97 - 98 - 99, also ---

As listed on page 171 of the original inventory ---  
items numbered 1 through 7, inclusive.

As listed on page 172 of the original inventory ---  
items numbered 4 through 7, inclusive.

Three (3) cartons received from Abner Kreisberg in California. These cartons coded "A", "B" and "C", are the remaining items which were not sold during the California Auction last summer.

One (1) carton received from Hans M. F. Schulman in New York City. This carton coded "D" contains one (1) solid gold Japanese Oban. We have been told that this particular Oban is not genuine as represented, but unfortunately is a very good copy of the coin of that day.

# PITTSBURGH NATIONAL BANK

SHEET NO. Two

DATE August 21, 1972

TO Mr. Hans M. F. Schulman

Re: Estate of Howard D. Gibbs  
Out Trust Account No. 29648-9

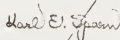
We once again call your attention to the fact that all of the above mentioned cartons no longer contain all of the items listed in the original inventory. You will recall that we have been removing items from time to time from these various listed cartons. All of this being accomplished under your personal direction, and all sent to you for auctions held during the past number of months. Your inventory records should readily disclose these items which have been withdrawn.

Please let us know just what items you now desire for our proposed auction to be held December 11th and 12th, 1972. Upon receipt of your request we will ship these items to you as quickly as possible. We fully realize your many problems in an auction of this type, and we wish to cooperate in every manner possible.

I would like to digress for just a moment and thank you for the many kindnesses which you and your lovely wife extended to us on our most recent visit to your place of business in New York City. It has been a long time since I have enjoyed myself as much as I did that particular evening. I know that I speak for both Emerson and myself when I say, "thanks once again for a most wonderful and enjoyable time".

We will now await your reply to this letter. Please be assured of our own constant desire to cooperate at all times in all matters.

Sincerely yours,



Karl E. Spärr  
Assistant Vice President  
Trust Control Department

KES:meh

# PITTSBURGH NATIONAL BANK

SHEET NO. Twelve

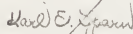
DATE August 21, 1972

TO Mr. Hans M. F. Schulman

We would appreciate having you confirm all of the aforementioned by signing the enclosed copy of this letter. You may retain the original for your Company records. A self-addressed envelope has also been enclosed for your convenience.

Your assistance in this matter of internal trust control is appreciated. Please be assured of our own constant desire to cooperate at all times regarding all matters.

Sincerely yours,



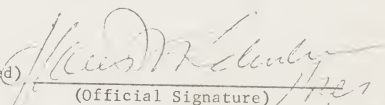
Karl E. Sporn  
Assistant Vice President  
Trust Control Department

KES:meh

The information contained in this letter is in complete agreement with our records.

(Date) 8/25/72

(Signed)



(Official Signature) HMS

Please sign officially and then return directly to the writer.



# Schulman Coin and Mint, inc.

25 WEST 45th STREET • NEW YORK, N. Y. 10036  
Tel.: (212) 541-7377 • Cable Numatics, N. Y. • Telex 62498

August 25, 1972

Karl E. Sparn  
Assistant Vice President  
Trust Control Department  
Pittsburgh National Bank  
Pittsburgh, Pa. 15230

Dear Karl:

I would like for the auction the available  
contents of the following boxes:

3, 5, 6, 13, 27, 30, 40, 53, 56, 61,  
63, 64, 65, 78, 81, 89, 96, 97, 98, 99

Will these boxes contain at least 500 lots  
for the auction? It wasn't easy for me to  
figure out how many as some sheets were  
missing. If this isn't enough I would like  
to add a few more boxes.

Please let me know.

Cordially,

A handwritten signature in dark ink, appearing to read 'Hans'.

HMFS:CSF

HANS M. F. SCHULMAN  
President



# PITTSBURGH NATIONAL BANK

TO File #29648-9

FROM Emerson S. Smith PHONE No. 3878

SUBJECT Estate of Howard D. Gibbs

DATE 8-28-72

To date we have paid Louis Rosenfield, Esq. as follows:

09/08/70	\$ 6,000.00
06/02/71	4,000.00
03/10/72	4,000.00
08/24/72	<u>2,500.00</u>
	\$16,500.000

~~Working~~

called Hans Schulman

121 - 212 - 687 - 3145

Seay says he is  
working in Chase Manhattan  
Vaults from 8:30 to  
4:30 every Day -

Is completely out  
of contact until  
the treasure load  
work is completed -  
may be another week  
- E.S.T. - 9/13/72

## PITTSBURGH NATIONAL BANK

PITTSBURGH, PA.

#29648-9 Howard D. Gibbs

Pittsburgh National Bank  
Pittsburgh, Pa.Date Sept. 14, 1972

\_\_\_\_\_ acknowledge receipt from you of the following described items:

Carton No. 5 which contains only items belonging to Mrs. GibbsReproduction of a Japanese Gold oban Box D

*Received  
Paul E. [Signature]  
9/14/72*

Signed \_\_\_\_\_

# PITTSBURGH NATIONAL BANK

TO Mr. Karl Sparr  
FROM Emerson S. Smith, Vice Pres. PHONE NO. \_\_\_\_\_  
SUBJECT Howard D. Gibbs #29648-9

DATE 9-12-72


As you know, arrangements have been made to deliver the following items to Mrs. Helen V. Gibbs, widow of the above named decedent:

1. Carton No. 5 which contains only items belonging to Mrs. Gibbs and was inadvertently removed from the residence at the time the Gibbs coin collection was brought into the bank.
2. Reproduction of a Japanese Gold oban, which upon being expertised was determined not to be genuine although it is gold. Some months ago, upon learning the status of this gold reproduction, we agreed to sell it to Mrs. Gibbs for \$250.00, being the price established by Hans M. F. Schulman for this reproduction.
3. A group of Chinese Cash coins which had been sold at auction and returned to the auction house as being a modern reproduction of the genuine Cash coins. Mr. Schulman has advised us that these reproductions are of no value and we are, therefore, returning them to Mrs. Gibbs for whatever disposition she and the family may consider.

I am having receipts prepared for all these items to be signed by Mrs. Gibbs.

  
Emerson S. Smith  
Vice President

ESS gw

Mike Fox -  
Please release items # 1 and # 2  
to Karl Sparr for delivery  
Mrs. Gibbs under receipt  
  
9/13/72

## PITTSBURGH NATIONAL BANK

TO Mr. Mitchell G. Uram, Asst. Vice President  
 FROM Emerson S. Smith PHONE No. 3878  
 SUBJECT Estate of Edward B. Gibbs #29649-5 DATE Sept. 26, 1972  
Re: Helen H. Gibbs

As you know, our Tax Department is preparing the individual income tax return for Helen H. Gibbs.

Her 1971 return showed that she had gross income of \$16,100.00.

In 1971, dividend and interest income was produced as follows:

<u>Estate</u>	<u>Trust #31288</u>	<u>Trust #31289</u>
\$8,506.00	\$787.00	\$1,233.00

It would, therefore, appear that the Estate and Trusts produced \$10,616.00 in 1971, and we should probably produce at least \$12,000.00 for 1972 because of the additional cash received from coin auctions. Apparently, what may not be understood by Mrs. Gibbs is that the Marital Trust is paying all her tax of about \$3,500.00 per year.

In addition to the income she receives from us, Mrs. Gibbs also has a taxable pension of \$2,430.00 per year, I believe from the City of Pittsburgh, and other annual income of about \$3,100.00.

The income distributed to Mrs. Gibbs from the Estate in 1972 is as follows:

4-11-72	\$2,000.00
6-21-72	1,100.00
8-17-72	500.00

To be paid	
out on	9-28-72
	<u>1,200.00</u>
	\$4,800.00

E.S.S.

ESS/jm

48



MELVYC &amp; CAMERON

Note New Address:  
14219 - 110th Terrace No.  
Largo, Florida 33540

12-9-1922



# Schulman Coin and Mint, inc.

25 WEST 45th STREET • NEW YORK, N. Y. 10036  
Tel.: (212) 541-7377 • Cable Numatics, N. Y. • Telex 62138

12/12/72

Dear Emerson:

The enclosed  
letter is self-explanatory.

When the items are  
returned, I'll inform  
you of same -

You may see him  
at the Coin Show in  
Miami -

as always

Yours  
Hans